

## OFFICE OF THE ATTORNEY GENERAL OF TEXAS AUSTIN

GERALD C. MANN

Texas State Board of Health Austin, Toxas

Att'n: J. Gverby Smith, State Director Bedding Division

Deer Sir:

Cpinion No. 0-1415
Re: Is a manufacturer of bedding required to place the legal label and afrix the bodding revenue stamp to artifles manufactured for Texas A. & M. College or

ufactured for Texas A. & M. College or any other state institution of the Federal Covernment?

How can revenue stamps spoiled by the printers be disposed of?

We are in receipt of your request which reads as follows:

"In connection with the supervision and enforcement of the bedding law (Senate Bill #800) which is now in effect, will you please advise us on the following legal points:

"First, is a manufacturer of bedding required to place the law label and affix the bedding revenue stamp to those articles manufactured for Texas A & M College or any other state institution where that work is done under state contract.

"Georad, would trose articles manufactured for the United States Government be required to carry the law label and revenue stamp.

"Third, in printing our revenue stamps the printers spoiled quite a number of the sene, and we would like to know just how we are to legally dispose of them."

ng communication is to be construed as a departmental opinion unless approved by the attorney general or pirst absistant

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Your first end second questions are answerable in the affirmative.

Article 4476a, Vernon's Annotated Civil Statutes (S.B. 800 of the 46th Legislature) does not exempt the manufacturer of bedding from affixing the law label (Section 2) and the bedding revenue stamp (Section 7) on bedding manufactured for a state institution or for the United States Government.

The only exceptions in the law are given in Section 11, which reads as follows:

"Exceptions. Section 11. The provisions of this Act shall apply to all bedding manufactured, pepaired, renovated and/or sold after the effective date hereof; but the same shall not apply to bedding which has been manufactured, repaired or renovated prior to the effective date hereof."

The element of state or federal contract does not alter the situation.

The dual purposes of the Act were the protection of health and the prevention of the spread of disease. (Section 5). Both the state and federal government are entitled to share in the benefit of this sanitary Act.

We refer you to our opinion No. 0-1192 by the Hon. Morris Hodges, Assistant Attorney General, to Dr. Geo. W. Cox, State Health Officer, Austin, Texas.

In the above numbered opinion it was held that "the bedding manufacturers and renovators must comply with the law after the effective date and place the required tag and adhesive stamp upon all bedding manufactured and renovated as required by the terms of this law. In the event they fail to comply with the requirements of this Act, they will be subject to the penalties provided in Section 9 of this bill."

In answer to your third question as to the disposition of revenue stamps spoiled by the printer, we feel

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that you have not furnished us with sufficient facts to enable us to understand the situation. We presume that your Department or the Board of Control placed the order for the stamps and entered into a contract concerning same with the printer or printers. The terms of the contract, if any, would be controlling as to replacements or reduction of contract price. In the meantime, we advise that the spoiled stamps be retained and a record of them be kept.

Trusting that we have fully answered your inquiries, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By

rede. Mann

Dick Stout Assistant

do: Eq

APPROVEDSEP 18. 1939

ATTORNEY GENERAL OF TEXAS

